DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 24, 2014

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER **DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at <u>PRA@treasury.gov</u>, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

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OMB Number: 1545-2198.

Type of Review: Revision of a currently approved collection.

Title: Employee Health Insurance Expenses of Small Employers.

Form: 8941.

Abstract: Section 45R of the Internal Revenue Code (Code) offers a tax credit to certain small

employers that provide insured health coverage to their employees. Section 45R was added to

the Code by section 1421 of the Patient Protection and Affordable Care Act, enacted March 23,

2010, Public Law No. 111–148 (as amended by section 10105(e) of the Patient Protection and

Affordable Care Act, which was amended by the Health Care and Education Reconciliation Act

of 2010, Public Law 111–152 (124 Stat. 1029)) (collectively, the "Affordable Care Act").

Eligible small employers use Form 8941 to figure the credit for small employer health insurance

premiums for tax years.

Affected Public: Private Sector: Businesses or other for profits, Not-for-profit institutions;

Farms.

Estimated Annual Burden Hours: 34,278,346.

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BILLING CODE: 4830-01

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